ORDER GRANTING MOTION TO BIFURCATE HEARING

On April 28, 2006, counsel for the taxpayer submitted a motion to bifurcate this proceeding so as to limit the hearing previously set for May 11, 2006 (in Jackson) to the preliminary jurisdictional issue. That same day, the Tipton County Assessor of Property – through State Division of Property Assessments attorney John C. E. Allen – filed a motion to dismiss the taxpayer's appeal for lack of jurisdiction. Though presumably unaware of the taxpayer's request, Mr. Allen also requested in his motion that the scheduled hearing "be converted to a hearing on this Motion to Dismiss."

Since the parties are apparently in agreement as to the desired scope of the scheduled hearing, it is hereby ORDERED that the taxpayer's motion to bifurcate this proceeding be granted; and that the hearing on May 11, 2006 be limited to evidence and argument relative to the jurisdictional issue raised in the Assessor's motion to dismiss.

ENTERED this 1st day of May, 2006.